

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: February 23, 2005

Minutes Approved by Board on April 20, 2005

A meeting of the Georgia State Board of Accountancy was held on Wednesday, February 23, 2005, at the Office of the Division Director, Professional Licensing Boards Division, 237 Coliseum Drive, Macon, Georgia.

The following Board members were present:

Michael W. Skinner, Chairman, CPA
E. J. Maddocks, Vice Chairman, CPA
W. Carter Bates, III, Consumer Member
C. Ben Hill, RPA
J. Sam Johnson, CPA
T. Farrell Nichols, CPA
Grace L. Williams, CPA

Others present:

Gwyn H. Ridley, Executive Director
Sherry Harrison, Applications Specialist
Marie S. Urquhart, Board Secretary
Janet Wray, Board Attorney
Jackie Turner, Investigative Unit
Jeff Clements, Legal Section
William Norse, Mercer Law Student*
(*Student working as Legal Intern for Legal Services, Professional Licensing Boards)
Ben M. Bennett, RPA, Georgia Association of Public Accountants (GAPA)
George H. Baker, III, CPA Georgia Association of Public Accountants (GAPA)

Chairman Skinner established a quorum was present at 9:30 a.m. and called the meeting to order.

Mr. Maddocks made a motion to approve the minutes of the January 19, 2005 meeting.
Mr. Johnson seconded the motion. The motion carried unanimously.

Mr. Maddocks made a motion to enter into **Executive Session** in accordance with O.C.G.A.43-1-2(k) and 43-1-19(h) to deliberate on applications and investigative matters and to receive an investigative report. Mr. Nichols seconded the motion. Voting in favor of the motion were those members present who included Board Members Bates, Hill, Johnson, Maddocks, Nichols, Skinner, and Williams. The Board concluded **Executive Session** in order to vote on these matters and to continue with the public session.

Applications:

Mr. Maddocks made a motion to **approve** the following licensure applications that met certification requirements. Mr. Hill seconded the motion. The motion carried unanimously.

CPA Certificates:

Name	Licensing Method	License No.
Melia Elease Aldridge	Examination	CPA024603
Jing Chen Allen	Examination	CPA024604

GEORGIA STATE BOARD OF ACCOUNTANCY**Board Meeting: February 23, 2005****Minutes Approved by Board on April 20, 2005**

John William Bishop, Jr.	Examination	CPA024605
Erica Danielle Brooks	Examination	CPA024606
Ashli Garner Burkhart	Examination	CPA024607
Malcolm C. Callender, II	Examination	CPA024608
Amanda Leigh Carman	Examination	CPA024609
Michael Erb Carr, Jr.	Examination	CPA024610
Lara K. Cato	Examination	CPA024611
Burns McCashin Crotty, III	Examination	CPA024612
Megan Elizabeth Culos	Examination	CPA024613
Jennifer Larren Faircloth	Examination	CPA024614
Shannon Sue Gardner	Examination	CPA024615
Amy Meyer Garner	Examination	CPA024616
Marcus Patrick Grammatico	Examination	CPA024617
Angela Manning Griner	Examination	CPA024618
Carina Lynn Hatfield	Examination	CPA024619
Todd Cordell Harke	Examination	CPA024620
Sonya LeJeune Hearn	Examination	CPA024621
Laura Michael Hubbard	Examination	CPA024622
Sheila Michelle Hughes	Examination	CPA024623
Elizabeth Anne Hutton	Examination	CPA024624
Matthew A. Jackson	Examination	CPA024625
Karl David Koller	Examination	CPA024626
Todd Michael Koransky	Examination	CPA024627
Christian Landgraf	Examination	CPA024628
Kevin Dean Larsh	Examination	CPA024629
Vivian Lee	Examination	CPA024630
Kristin Elizabeth Liebman	Examination	CPA024631
LeeAnn Marie Lickteig	Examination	CPA024632
Amy Hickox Masters	Examination	CPA024633
Lauren Ashley McDaniel	Examination	CPA024634
Julie Ann McGinnis	Examination	CPA024635
James Frederick McNeill	Examination	CPA024636
Heather Marie Morin	Examination	CPA024637
Andrea Edwards Moseley	Examination	CPA024638
Jennifer Diane Nichols	Examination	CPA024639
James Emery Palik	Examination	CPA024640
Erin Moore Reimers	Examination	CPA024641
Bradley Wayne Retzlaff	Examination	CPA024642
Jennifer Santagata	Examination	CPA024643
Sharon Lynn Savage	Examination	CPA024644
Dremeco Durante Seifert	Examination	CPA024645
Carol France Smith	Examination	CPA024646
Kathryn B. Stevens	Examination	CPA024647
Karen Magdelene Strickland	Examination	CPA024648
Terry Stephen Swalm, III	Examination	CPA024649

GEORGIA STATE BOARD OF ACCOUNTANCY**Board Meeting: February 23, 2005****Minutes Approved by Board on April 20, 2005**

Christopher B. Thomas	Examination	CPA024650
Marcy J. Towns	Examination	CPA024651
Stephen Brian Woodman	Examination	CPA024652
Timothy D. Young	Examination	CPA024653
Cindy Borders Waasdorp	Examination	CPA024654
Kelly Shrouder Waldron	Examination	CPA024655
Jenna Michelle Wilkinson	Examination	CPA024656
Eric Shaw Wilson	Examination	CPA024657
Jennifer D. Boyer	Reciprocity	CPA024658
Robert McLaurin Burch, Jr.	Reciprocity	CPA024659
Imlah Ishu Carey	Reciprocity	CPA024660
Samuel Graves Clark, Jr.	Reciprocity	CPA024661
Larry Joseph Finney	Reciprocity	CPA024662
Roger Michael Gallivan	Reciprocity	CPA024663
Donald Edward Guinn	Reciprocity	CPA024664
Rianna Nicole Heard	Reciprocity	CPA024665
Molly Elizabeth Hollonbeck	Reciprocity	CPA024666
Ronald John Karvosky, Sr.	Reciprocity	CPA024667
Margaret DeWind McClung	Reciprocity	CPA024668
Kevin P. McDermott	Reciprocity	CPA024669
Amaelia McCutcheon McDougal	Reciprocity	CPA024670
Thomas Jackson Overton, Jr.	Reciprocity	CPA024671
Jamie L. Schuette	Reciprocity	CPA024672
Sherri Wentz Shepard	Reciprocity	CPA024673
Flavia F. Su	Reciprocity	CPA024674
David L. Wedding	Reciprocity	CPA024675

The following applicant appeared before the Board and provided additional information regarding her application and to appeal the Board's disapproval of her application:

Stephanie Kay Miller: After considering additional information provided, Mr. Maddocks made a motion to reaffirm the Board's previous decision to **disapprove** her application. Mr. Johnson seconded the motion. The motion carried unanimously.

The Board reviewed the following reinstatement applications:

Wendy J. Chalker: After considering additional information provided, Mr. Maddocks made a motion to **approve** her reinstatement application with the completion of 16 hours of Auditing and Accounting continuing education credits by June 30, 2005. Mr. Nichols seconded the motion. The motion carried unanimously.

Michael Hardwick: Mr. Maddocks made a motion to **approve** his reinstatement application. Mr. Johnson seconded the motion. The motion carried unanimously.

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: February 23, 2005

Minutes Approved by Board on April 20, 2005

The Board reviewed the following Voluntary Surrender of License:

Joseph Eric Strickler: Mr. Maddocks made a motion to rescind the motion made at the June 16, 2004, Board meeting, and to accept a signed Order Accepting Voluntary Surrender of his certificate. Mr. Nichols seconded the motion. The motion carried unanimously.

Investigative Report:

The Board heard reports from the Investigative Unit and Legal Section:

ACCT040041: After review of available disciplinary options, Mr. Maddocks made a motion to request a Voluntary Surrender of license or revocation of license if Voluntary Surrender is refused. Ms. Williams seconded the motion. The motion carried unanimously.

Charles Edward Schweitzer: Mr. Nichols made a motion to accept a signed Consent Order for Reinstatement. Mr. Maddocks seconded the motion. The motion carried unanimously.

The Board heard a report from the Enforcement Committee:

Mr. Skinner presented the following recommendations of the Enforcement Committee. Mr. Carter made a motion to **approve** the Committee's recommendations. Mr. Maddocks seconded the motion. The motion carried unanimously.

ACCT030021 – Close the case with a private reprimand

ACCT040014 – Close the case.

ACCT040023 – Close the case.

ACCT040028 – Close the case.

ACCT040033 – Close the case with a letter of concern.

ACCT040037 – Close the case.

ACCT040039 – Close the case with a letter of concern.

ACCT050056 – Close the case.

ACCT050073 – Close the case.

The Board heard a report from the Board Attorney:

The Board Attorney updated the Board and provided a written status report of cases and advice referred for action.

Correspondence, Written Requests, Inquiries and Information Items:

Barbara Kitchens: The Board reviewed a request for a waiver of continuing education requirements. Mr. Johnson made a motion to **disapprove** her request for waiver and to grant an extension to June 30, 2005, for completing the 80 hours required. Mr. Carter seconded the motion. The motion carried unanimously.

Simon I. Guobadia: The Board reviewed a request for an extension to complete continuing education requirements. Mr. Nichols made a motion to approve the request to March 31, 2005,

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: February 23, 2005

Minutes Approved by Board on April 20, 2005

for completing the 80 hours required. Mr. Carter seconded the motion. The motion carried unanimously.

Ralph E. Powell, Jr.: The Board reviewed a request for an extension to complete continuing education requirements. Mr. Maddocks made a motion to approve the request to February 28, 2005. Mr. Nichols seconded the motion. The motion carried unanimously.

Leonard B. Curry: The Board reviewed a request for an extension to complete continuing education requirements. Mr. Maddocks made a motion to approve the request to March 31, 2005, for completing the six (6) hours remaining. Mr. Nichols seconded the motion. The motion carried unanimously.

James C. Counts: The Board reviewed correspondence regarding registration of out-of-state CPAs and referred him to the Laws and Rules of the Board.

Kandis S. Feest – Macon State College Accounting Association: The Board reviewed correspondence regarding the Association's meeting on March 2, 2005.

Institute Management Accountants: The Board reviewed information on the three (3) meetings in May.

The Board discussed Senate Bill 55.

Mr. Maddocks gave a committee report on the requests from Global Education Group, Inc. and Globe Language Services, Inc. to provide Board approved foreign credential evaluator services. The committee recommended disapproval of Globe Education Group, Inc. and requested additional information from Globe Language Services, Inc. The Board **approved** the committee's recommendations.

Mr. Skinner reviewed the revised Committee assignments for the coming year. (See Attachment #1.)

The Board reviewed other miscellaneous correspondence and information that did not require a vote or action.

NASBA:

The Board reviewed correspondence and information from NASBA.

The Board reviewed the Regional Director's Focus Questions. Mr. Carter made a motion to authorize Mr. Skinner to respond to the questions. Mr. Johnson seconded the motion. The motion carried unanimously.

The Board reviewed the 2005 NASBA meeting schedule.

The Board reviewed information regarding a resolution from NASBA and examination fees.

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: February 23, 2005

Minutes Approved by Board on April 20, 2005

The Board discussed other items of interest relating to NASBA.

Other Business:

There was no further business and the meeting was adjourned at 12:22 p.m.

Marie S. Urquhart

Recorded by Board Secretary

Gwyn H. Ridley

Reviewed by Executive Director

Michael W. Skinner

Chairman

Mollie L. Fleeman

Mollie L. Fleeman
Division Director

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: February 23, 2005

Minutes Approved by Board on April 20, 2005

Attachment #1
February 23, 2005
Accountancy Board Minutes

Committees of the Board are assigned to divide responsibilities among Board members and to facilitate the administration of the Public Accountancy Act. All Board members are asked to serve informally on all committees so that chairpersons may call on any member for assistance and advice. No member should act for or speak for the Board without authorization of the Board.

All correspondence should be reviewed by the Executive Director or the Board Chairman. The Chairman and the Executive Director are authorized by the Board to deal with routine matters. The Chairman, or Committee Chairman, and the Executive Director should decide what matters may be referred to other parties such as the Division Director of the Professional Licensing Boards, the Investigative Division or the Attorney General. When a matter is referred to a Board member or committee chairman, that member should, after consideration, present the matter to the Board at its next meeting with a summary of facts, a reference to the applicable section of the law and/or regulations and a recommended course of action.

Current committee assignments follow. The first member named is the chair of the respective committee.

1. **Applications for Licensure Committee —**
Public Accounting: Grace Williams, T. Farrell Nichols, C. Ben Hill, and Michael W. Skinner
Industry/Government: J. Sam Johnson, E. J. Maddocks, and Michael W. Skinner
Applications for examination and certification, including matters relating to education, work experience and issuance of original and reciprocal certificates. This committee provides important experience for Board members. All Board members are requested to participate on this committee when possible.
2. **Examinations : C. Ben Hill, Michael W. Skinner, and E. J. Maddocks**
All matters relating to administration of examinations, grade reporting, statistical information and communication with the NASBA Examination Review Board.
3. **Enforcement: Michael W. Skinner**
Coordination of complaints and investigations; all correspondence relating to unauthorized practice by unlicensed persons and unethical or substandard practice by licensees.
4. **License Renewals/CPE: E. J. Maddocks and W. Carter Bates, III**
Renewal of individual or firm licensees, continuing professional education requirements, reinstatement of licenses.
5. **Legislation: W. Carter Bates, III, J. Sam Johnson, and Grace Williams**
Interpretation of applicable laws and rules and proposals for changes in the law or rules. Includes communication with legislators and governmental officials.
6. **Peer Review Requirements Committee: J. Sam Johnson, T. Farrell Nichols, and Grace Williams**
Provide direction and make recommendations to the board for implementing the mandatory peer review requirements and approved programs.

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: February 23, 2005

Minutes Approved by Board on April 20, 2005

Attachment

STATE OF GEORGIA

COUNTY OF BIBB

**AFFIDAVIT SUPPORTING CLOSING
OF PUBLIC MEETING**

The Georgia Open Meetings Act, O.C.G.A. § 50-14-1 et seq., requires that all meetings of an entity covered by the statute must be open to the public unless there is some specific statutory exception which permits the closing of the meeting. If such a meeting is to be closed, the law requires that the presiding person execute a sworn affidavit stating that the subject matter of the meeting or the closed portion thereof was devoted to matters within the statutory exceptions and identifying those specific exceptions relied upon. O.C.G.A. § 50-14-4(b). A copy of this affidavit must be filed with the minutes of the meeting in question.

Comes now Michael W. Skinner, the presiding officer identified below and, before an official duly authorized to administer oaths, makes this affidavit in satisfaction of the statutory requirements outlined above.

1. I am the presiding officer of the GEORGIA STATE BOARD OF ACCOUNTANCY.
2. I am over the age of 18 and in all over aspects competent to make this sworn statement. I acknowledge that I am giving this statement under oath and penalty of perjury and that I have read the contents of this affidavit prior to signing it.
3. On February 23, 2005 this entity, which is subject to the Open Meetings Act, met. A majority of the quorum of the members present voted to close the meeting or a portion thereof for the following indicated reason(s). I hereby certify that during the closed portion of the meeting, only those subjects indicated below were discussed. I also certify that I have reviewed the exceptions provided under the Open Meetings Act that may permit the closing of a meeting and that, to the best of my knowledge, the reasons I have described in detail below meet the requirements for closing this public meeting.

GEORGIA STATE BOARD OF ACCOUNTANCY

Board Meeting: February 23, 2005

Minutes Approved by Board on April 20, 2005

4. The legal authority for the closure of this meeting was:

OCGA 43-1-2 (k); 43-1-19(h)

5. The subject(s) discussed and the underlying facts supporting the closing of this meeting are:

RECEIPT OF AND DELIBERATIONS REGARDING APPLICATIONS
AND APPLICATION INFORMATION AND DELIBERATIONS
REGARDING INVESTIGATIONS AND ENFORCEMENT MATTERS;
RECEIPT OF THE RESULTS OF INVESTIGATIONS.

FURTHER THE AFFIANT SAYETH NOT.

Michael W. Skinner
PRESIDING OFFICER

SWORN AND SUBSCRIBED BEFORE ME

This 23rd day of February, 2005

Marie S. Urquhart
Notary Public